January 7, 2003

Publication 1346 Part I – File Specification Changes #5

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

These changes are effective immediately.

ERC 0370   Updated to included "Sister", "Brother", "Niece" and "Nephew".

ERC 1080   New ERC added.

0370 o   Form 1040/1040A - When any occurrence of Eligibility for Child
          Tax Credit (SEQ 0178, 0188, 0198, 0208, 0218) is significant, -|
          the corresponding Relationship (SEQ 0177, 0187, 0197, 0207,   -|
          0217) must equal either CHILD, SON, DAUGHTER, GRANDCHILD,
          SISTER, BROTHER, NIECE, NEPHEW, or FOSTERCHILD and the ||
          Dependent's age must be under 17.

1072-1079 Reserved

1080 o   Form 1040 – If Form 8859 Block (SEQ 0990) equals "X", then ||
**   Form 8859 must be attached. ||**